



# State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

## **RESEARCH APPENDIX -** **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

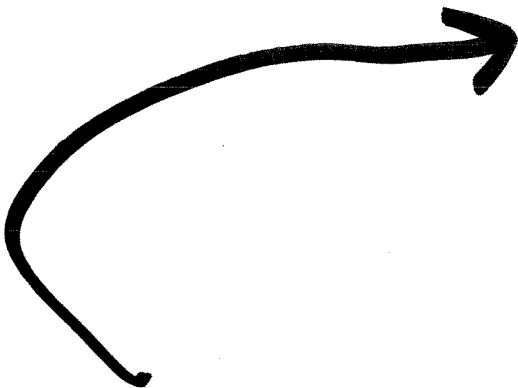
Date Transfer Requested: 07/01/2005 (Per: CMH)



### Appendix – Part 05 of 11

☞ The 2005 drafting file for:

- LRB 05b0767
- LRB 05b0789
- LRB 05b0790
- LRB 05b0791
- LRB 05b0792
- LRB 05b0793
- LRB 05b0794
- LRB 05b0796
- LRB 05b0797
- LRB 05b0817
- LRB 05b0819



has been copied/added to the 2005 drafting file  
for **LRB 05b0821**

**2005 DRAFTING REQUEST****Senate Amendment (SA-AB100)**Received: **06/30/2005**Received By: **pgrant**Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau**By/Representing: **Loppnow**This file may be shown to any legislator: **NO**Drafter: **pgrant**

May Contact:

Addl. Drafters:

Subject: **Education - school finance**Extra Copies: **MJL**Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to:

**Pre Topic:**

LFB:.....Loppnow -

**Topic:**

Exclude certain costs from shared cost

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 06/30/2005	kfollett 06/30/2005		_____			
/1			rschluet 06/30/2005	_____	lnorthro 06/30/2005		

FE Sent For:

&lt;END&gt;

**2005 DRAFTING REQUEST**

**Senate Amendment (SA-AB100)**

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/?	pgrant	11/6/06 6/30/05					
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FE Sent For:

<END>

Senator Lazich

PUBLIC INSTRUCTION -- GENERAL SCHOOL AIDS AND REVENUE LIMITS

Equalization Aid Formula -- Shared Cost Exclusion for Unfunded Pension Liability Expenditures  
[LFB Paper #597]

Motion:

Move to provide that, <sup>for</sup>beginning with equalization aid paid in the 2006-07 school year, certain specified costs supported by monies drawn from a district's fund balance would be excluded from shared costs if the result would be an increase in the district's equalization aid payment. Require that a school district could only expend the funds under this provision on the balance of the district's unfunded pension liability under the Wisconsin Retirement System or on debt service costs for debt that was issued to refinance the balance of the unfunded pension liability.

(2 W. sunset)

Note:

Had this proposal been in effect for 2004-05, a total of 117 negative tertiary districts would have been eligible to spend reserve funds, if available, on any unfunded pension liability costs without incurring additional negative tertiary aid. Under the proposal, equalization aid could be shifted from lower-value to higher-value districts related to these expenditures, if they would have been made under current law.

2005

Date (time)  
needed

Nov

LRB b 0792, 1

BUDGET AMENDMENT

[Not for compile]

PG: kgf:

See form AMENDMENTS — COMPONENTS & ITEMS.

SENATE AMENDMENT  
TO 2005 AB 100

At the locations indicated, amend the engrossed bill as follows:

#. Page ~~768~~, line ~~16~~: ~~delete "Shared" and substitute~~

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

**ASSEMBLY AMENDMENT ,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2005 ASSEMBLY BILL 100**

1 At the locations indicated, amend the substitute amendment as follows:


2 **1.** Page 768, line 16: delete ““Shared” and substitute “Shared Subject to par.  
3 (am), “shared””.

4 **2.** Page 769, line 3: after that line insert:

5 “**SECTION 1897j.** 121.07 (6) (am) of the statutes is repealed and recreated to  
6 read:

7 121.07 (6) (am) In par. (a), “shared cost” excludes any additional expenditures  
8 authorized by a referendum held on or after the effective date of this section ....  
9 [revisor inserts date], if the result of excluding such expenditures is an increase in  
10 state aid to the school district under s. 121.08.”.

11 (END)



## SECTION 1

## BILL

as a result of its participation in a lawsuit commenced against the state, beginning with such costs incurred in the fiscal year in which the lawsuit is commenced, excludes any expenditures from a capital improvement fund created under s. 120.135, and excludes the costs of transporting those transfer pupils for whom the school district operating under ch. 119 does not receive intradistrict transfer aid under s. 121.85 (6) as a result of s. 121.85 (6) (am). In this paragraph, "net cost of the debt service fund" includes all of the following amounts:

~~SECTION 2. 121.07 (6) (am) of the statutes is repealed and recreated to read:~~

121.07 (6) (am) In par. (a), "shared cost" excludes any amount expended in the previous school year from the school district's reserve fund if the result of excluding such expenditures is an increase in state aid <sup>paid</sup> to the school district under s. 121.08."

~~SECTION 3. Initial applicability.~~

(1) This act first applies to state aid paid to school districts in the school year beginning after the effective date of this section

(END)

for  
for the purpose of calculating  
state aid <sup>paid</sup> to a school district  
in the 2006-07 and 2007-08  
school years,

to  
balance to pay the school  
district's unfunded pension liability  
under the Wisconsin Retirement  
System or to pay debt service for  
debt issued to refinance the  
balance of the unfunded  
pension liability



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRBb0792/1  
PG:kjfrs

LFB:.....Loppnow - Exclude certain costs from shared cost

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

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TO 2005 ASSEMBLY BILL 100

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8 school district in the 2006-07 and 2007-08 school years, "shared cost" excludes any  
9 amount expended in the previous school year from the school district's fund balance  
10 to pay the school district's unfunded pension liability under the Wisconsin  
11 Retirement System or to pay debt service for debt issued to refinance the balance of



1 the unfunded pension liability if the result of excluding such expenditures is an  
2 increase in state aid paid to the school district under s. 121.08.”.

3 (END)